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Attorneys for Defendant Meta Platforms, Inc.

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF CALIFORNIA
SAN JOSE DIVISION

IN RE META PIXEL TAX FILING CASES

Case No. 5:22-cv-07557-PCP (VKD)

This Document Relates to
Case No. 5:22-cv-07557-PCP, All Actions

**DECLARATION OF ABIGAIL A. BARRERA
IN SUPPORT OF DEFENDANT META
PLATFORMS, INC.'S OPPOSITION TO
PLAINTIFFS' MOTION FOR CLASS
CERTIFICATION**

1 I, ABIGAIL A. BARRERA, declare as follows:

2 1. I am an attorney admitted to practice law before this Court and all courts of the State of
3 California. I am a partner at the law firm of Gibson, Dunn & Crutcher LLP and counsel for Defendant
4 Meta Platforms, Inc. (“Meta”) in this action. I have personal knowledge of the matters set forth herein
5 and, if called to testify, I could and would competently testify thereto. I submit this declaration in
6 support of Meta’s Opposition to Plaintiffs’ Motion for Class Certification.

7 2. Attached hereto as **Exhibit 1** is a true and correct copy of the article titled “Meta Pixel:
8 Measure, Optimize & Retarget Ads on Facebook & Instagram,” produced by Meta in this case at
9 PIXEL_TAX000000180–182.

10 3. Attached hereto as **Exhibit 2** is a true and correct copy of the article titled “Meta Pixel,”
11 produced by Meta in this case at PIXEL_TAX000000051–52.

12 4. Attached hereto as **Exhibit 3** is a true and correct copy of article titled “Facebook Pixel
13 Events,” produced by Meta in this case at PIXEL_TAX000000175–179.

14 5. Attached hereto as **Exhibit 4** is a true and correct copy of article titled “About Meta
15 Pixel,” produced by Meta in this case at PIXEL_TAX000000201.

16 6. Attached hereto as **Exhibit 5** is a compilation of the TaxAct policies that were either
17 publicly available or produced by TaxAct in this matter that were in effect from August 25, 2015
18 through June 20, 2023, including:

- 19 a. *TaxAct Privacy Statement* (effective August 22, 2016), publicly available at
20 [https://web.archive.org/web/20170217215410/https://www.taxact.com/privacy](https://web.archive.org/web/20170217215410/https://www.taxact.com/privacy-policy)
21 [-policy](https://web.archive.org/web/20170217215410/https://www.taxact.com/privacy-policy)
- 22 b. *TaxAct Terms of Service and License Agreement* (effective January 5, 2017),
23 produced by non-party TaxAct at TaxAct_00234–239
- 24 c. *TaxAct Terms of Service and License Agreement* (effective March 22, 2018),
25 produced by non-party TaxAct at TaxAct_00227–233
- 26 d. *TaxAct Privacy Statement* (effective June 5, 2018), produced by non-party
27 TaxAct at TaxAct_00272–276

- e. *TaxAct Privacy Statement* (effective November 2, 2018), produced by non-party TaxAct at TaxAct_00277–281
- f. *TaxAct Terms of Service and License Agreement* (effective February 14, 2019), produced by non-party TaxAct at TaxAct_00217–226
- g. *TaxAct Privacy Statement* (effective December 17, 2019), produced by non-party TaxAct at TaxAct_00258–266
- h. *TaxAct Terms of Service and License Agreement* (effective January 2, 2020), produced by non-party TaxAct at TaxAct_00207–216
- i. *TaxAct Terms of Service and License Agreement* (effective November 17, 2020), produced by non-party TaxAct at TaxAct_00203–206
- j. *TaxAct Privacy Statement* (effective December 10, 2020), produced by non-party TaxAct at TaxAct_00248–257
- k. *TaxAct Privacy Statement* (effective August 19, 2021), produced by non-party TaxAct at TaxAct_00244–247
- l. *TaxAct Privacy Statement* (effective December 21, 2021), produced by non-party TaxAct at TaxAct_00282–285
- m. *TaxAct Privacy Notice* (effective January 1, 2023), publicly available at <https://web.archive.org/web/20230601024949/https://www.taxact.com/privacy-policy>.

7. Attached hereto as **Exhibit 6** is a compilation of the H&R Block policies that were either publicly available or produced by H&R Block in this matter that were in effect from January 15, 2019 to June 30, 2023, including:

- a. *H&R Block Privacy Notice* (effective May 7, 2015), publicly available at <https://web.archive.org/web/20150829063117/http://www.hrblock.com/universal/digital-online-mobile-privacy-principles.html>
- b. *H&R Block Terms of Use Agreement* (effective July 17, 2015), publicly available at

- 1 <https://web.archive.org/web/20150717195641/http://www.hrblock.com/univers>
2 [al/terms.html](https://web.archive.org/web/20150717195641/http://www.hrblock.com/univers)
- 3 c. *H&R Block Privacy Notice* (effective December 8, 2015), publicly available at
4 <https://web.archive.org/web/20160318071840/http://www.hrblock.com/univers>
5 [al/digital-online-mobile-privacy-principles.html](https://web.archive.org/web/20160318071840/http://www.hrblock.com/univers)
- 6 d. *H&R Block Terms of Use Agreement* (effective March 22, 2016), publicly
7 available at
8 <https://web.archive.org/web/20160322215845/https://www.hrblock.com/univer>
9 [sal/terms.html](https://web.archive.org/web/20160322215845/https://www.hrblock.com/univer)
- 10 e. *H&R Block Privacy Notice* (effective November 10, 2016), publicly available at
11 <https://web.archive.org/web/20161112004443/https://www.hrblock.com/univer>
12 [sal/digital-online-mobile-privacy-principles.html](https://web.archive.org/web/20161112004443/https://www.hrblock.com/univer)
- 13 f. *H&R Block Privacy Notice* (effective March 23, 2017), publicly available at
14 <https://web.archive.org/web/20170415165748/https://www.hrblock.com/univer>
15 [sal/digital-online-mobile-privacy-principles.html](https://web.archive.org/web/20170415165748/https://www.hrblock.com/univer)
- 16 g. *H&R Block Terms of Use Agreement* (effective July 12, 2017), publicly
17 available at
18 <https://web.archive.org/web/20170712000809/https://www.hrblock.com/univer>
19 [sal/terms.html](https://web.archive.org/web/20170712000809/https://www.hrblock.com/univer)
- 20 h. *H&R Block Digital Privacy Notice* (effective June 26, 2018), publicly available
21 at
22 <https://web.archive.org/web/20180701025934/https://www.hrblock.com/univer>
23 [sal/digital-online-mobile-privacy-principles.html](https://web.archive.org/web/20180701025934/https://www.hrblock.com/univer)
- 24 i. *Privacy Notice* (effective July 1, 2018), publicly available at
25 <https://web.archive.org/web/20180701060709/https://www.hrblock.com/univer>
26 [sal/terms.html](https://web.archive.org/web/20180701060709/https://www.hrblock.com/univer)
- 27 j. *H&R Block Terms of Use Agreement* (effective January 15, 2019), publicly
28 available at

<https://web.archive.org/web/20190115062347/https://www.hrblock.com/universal/terms.html>

k. *H&R Block Terms of Use Agreement* (effective March 15, 2020), publicly available at

<https://web.archive.org/web/20200315133117/https://www.hrblock.com/universal/terms.html>

l. *H&R Block Digital Privacy Notice* (effective January 1, 2021), produced by non-party H&R Block at HRB_NDCAL_SUBPOENA_0000033–51

m. *H&R Block Terms of Use Agreement* (effective December 4, 2021), produced by non-party H&R Block at HRB_NDCAL_SUBPOENA_0000001–11

n. *Online Services Agreement* (effective Tax Year 2020), produced by non-party H&R Block at HRB_NDCAL_SUBPOENA_0000012–32

o. *H&R Block Digital Privacy Notice* (effective January 1, 2022), produced by non-party H&R Block at HRB_NDCAL_SUBPOENA_0000089–107

p. *H&R Block Terms of Use Agreement* (effective May 10, 2022), produced by non-party H&R Block at HRB_NDCAL_SUBPOENA_0000052–67

q. *Online Services Agreement* (effective date unknown), produced by non-party H&R Block at HRB_NDCAL_SUBPOENA_0000068–88

r. *H&R Block Digital Privacy Notice* (effective January 1, 2023), produced by non-party H&R Block at HRB_NDCAL_SUBPOENA_0000144–167

s. *H&R Block Terms of Use Agreement* (effective July 30, 2023), produced by non-party H&R Block at HRB_NDCAL_SUBPOENA_0000108–122

t. *Online Services Agreement* (effective date unknown), produced by non-party H&R Block at HRB_NDCAL_SUBPOENA_0000123–143

u. *Online Services Agreement* (effective January 16, 2025), publicly available at [https://www.hrblock.com/pdf/HRBlock-Online-Services-](https://www.hrblock.com/pdf/HRBlock-Online-Services-Agreement.pdf?srsId=AfmBOopCwO6Et_kK2LAy2m2Vwf_wo8jhDodVktf-WPT4WLjHfKbr-gv4)

[Agreement.pdf?srsId=AfmBOopCwO6Et_kK2LAy2m2Vwf_wo8jhDodVktf-WPT4WLjHfKbr-gv4](https://www.hrblock.com/pdf/HRBlock-Online-Services-Agreement.pdf?srsId=AfmBOopCwO6Et_kK2LAy2m2Vwf_wo8jhDodVktf-WPT4WLjHfKbr-gv4).

1 8. Attached hereto as **Exhibit 7** is a true and correct copy of the article titled “Off-
2 Facebook Activity: Control Your Information,” dated March 4, 2023, and produced by Meta at
3 PIXEL_TAX000052115–52123.

4 9. Attached hereto as **Exhibit 8** is a true and correct copy of the article titled “Review Your
5 Activity Off Meta Technologies,” produced by Meta at PIXEL_TAX000049947–49950.

6 10. Attached hereto as **Exhibit 9** is a true and correct copy of the article titled “How do I
7 manage my future activity off Meta technologies,” produced by Meta at PIXEL_TAX000052630–
8 52632.

9 11. Attached hereto as **Exhibit 10** is a true and correct copy of the article titled “Disconnect
10 your past activity off Meta technologies,” produced by Meta at PIXEL_TAX000052627–52629.

11 12. Attached hereto as **Exhibit 11** is a true and correct copy of the article titled “About
12 prohibited information,” produced by Meta at PIXEL_TAX000052522–52525.

13 13. Attached hereto as **Exhibit 12** is a PDF of the event data in Meta’s possession for the
14 time period of August 25, 2015 to April 28, 2023 that was received via the Pixels with the Pixel IDs
15 identified by plaintiffs for TaxAct, H&R Block, and Tax Slayer, and that was associated with the
16 Facebook identification number identified by Tiffany Bryant, produced by Meta at
17 PIXEL_TAX000003583. Counsel can provide a native Excel spreadsheet of this data at the Court’s
18 request.

19 14. Attached hereto as **Exhibit 13** is a PDF of the event data in Meta’s possession for the
20 time period of August 25, 2015 to April 28, 2023 that was received via the Pixels with the Pixel IDs
21 identified by plaintiffs for TaxAct, H&R Block, and Tax Slayer and that was associated with the
22 Facebook identification numbers identified by Crystal Craig, Jane Doe, Katrina Calderon, and Sait
23 Kurmangaliyev, produced by Meta at PIXEL_TAX000003585. Counsel can provide a native Excel
24 spreadsheet of this data at the Court’s request.

25 15. Attached hereto as **Exhibit 14** is a compilation of true and correct copies of posts in a
26 public Facebook group called “Tax Refund & Stimulus Help, available at
27 <https://www.facebook.com/groups/WheresMyTaxRefund/>.
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1 16. Attached hereto as **Exhibit 15** is a true and correct copy of the Markup article titled
2 “Tax Filing Websites Have Been Sending Users’ Financial Information to Facebook,” published on
3 November 22, 2022, and publicly available at [https://themarkup.org/pixel-hunt/2022/11/22/tax-filing-](https://themarkup.org/pixel-hunt/2022/11/22/tax-filing-websites-have-been-sending-users-financial-information-to-facebook)
4 [websites-have-been-sending-users-financial-information-to-facebook](https://themarkup.org/pixel-hunt/2022/11/22/tax-filing-websites-have-been-sending-users-financial-information-to-facebook).

5 17. Attached hereto as **Exhibit 16** is a true and correct copy of the Verge article titled “Tax
6 filing websites have been sending users’ financial information to Facebook,” published on November
7 22, 2022, and publicly available at [https://www.theverge.com/2022/11/22/23471842/facebook-hr-](https://www.theverge.com/2022/11/22/23471842/facebook-hr-block-taxact-taxslayer-info-sharing)
8 [block-taxact-taxslayer-info-sharing](https://www.theverge.com/2022/11/22/23471842/facebook-hr-block-taxact-taxslayer-info-sharing).

9 18. Attached hereto as **Exhibit 17** is a true and correct copy of the CNBC article titled “Tax
10 prep software sent back personal consumer data to Meta and Google, report says,” published on
11 [https://www.cnbc.com/2022/11/22/popular-tax-prep-software-sent-financial-information-to-meta-](https://www.cnbc.com/2022/11/22/popular-tax-prep-software-sent-financial-information-to-meta-report.html)
12 [report.html](https://www.cnbc.com/2022/11/22/popular-tax-prep-software-sent-financial-information-to-meta-report.html).

13 19. Attached hereto as **Exhibit 18** is a true and correct copy of the Ars Technica article
14 titled “Major tax-filing websites secretly share income data with Meta,” published on November 22,
15 2022, and publicly available at [https://arstechnica.com/tech-policy/2022/11/major-tax-filing-websites-](https://arstechnica.com/tech-policy/2022/11/major-tax-filing-websites-secretly-share-income-data-with-meta/)
16 [secretly-share-income-data-with-meta/](https://arstechnica.com/tech-policy/2022/11/major-tax-filing-websites-secretly-share-income-data-with-meta/).

17 20. Attached hereto as **Exhibit 19** is a true and correct copy of the Markup article titled,
18 “Meta Sued for Collecting Financial Information Through Tax Filing Websites,” published on
19 December 2, 2022, and publicly available at [https://themarkup.org/pixel-hunt/2022/12/02/meta-sued-](https://themarkup.org/pixel-hunt/2022/12/02/meta-sued-for-collecting-financial-information-through-tax-filing-websites)
20 [for-collecting-financial-information-through-tax-filing-websites](https://themarkup.org/pixel-hunt/2022/12/02/meta-sued-for-collecting-financial-information-through-tax-filing-websites).

21 21. Attached hereto as **Exhibit 20** is a true and correct copy of Kayla Housman’s Responses
22 and Objections to Meta Platforms, Inc.’s First Set of Special Interrogatories, dated March 25, 2024.

23 22. Attached hereto as **Exhibit 21** is a true and correct copy of Sait Kurmangaliyev’s
24 Responses and Objections to Meta Platforms, Inc.’s First Set of Special Interrogatories, dated March
25 25, 2024.

26 23. Attached hereto as **Exhibit 22** is a true and correct copy of Chris Papadimitriou’s
27 Responses and Objections to Meta Platforms, Inc.’s First Set of Special Interrogatories, dated March
28 25, 2024.

24. Attached hereto as **Exhibit 23** is a true and correct copy of Jane Doe's Supplemental Responses and Objections to Meta Platforms, Inc.'s First Set of Special Interrogatories, dated July 24, 2024.

25. Attached hereto as **Exhibit 24** is a true and correct copy of Kayla Housman's Supplemental Responses and Objections to Meta Platforms, Inc.'s First Set of Special Interrogatories, dated July 24, 2024.

26. Attached hereto as **Exhibit 25** is a true and correct copy of Tiffany Bryant's Supplemental Responses and Objections to Meta Platforms, Inc.'s First Set of Special Interrogatories, dated July 24, 2024.

27. Attached hereto as **Exhibit 26** is a true and correct copy of Sait Kurmangaliyev's Supplemental Responses and Objections to Meta Platforms, Inc.'s First Set of Special Interrogatories, dated July 24, 2024.

28. Attached hereto as **Exhibit 27** is a true and correct copy of Chris Papadimitriou's Supplemental Responses and Objections to Meta Platforms, Inc.'s First Set of Special Interrogatories, dated July 24, 2024.

29. Attached hereto as **Exhibit 28** is a true and correct copy of Tiffany Bryant's Second Supplemental Responses and Objections to Meta Platforms, Inc.'s First Set of Special Interrogatories, dated January 31, 2025.

30. Attached hereto as **Exhibit 29** is a true and correct copy of Sait Kurmangaliyev's Second Supplemental Responses and Objections to Meta Platforms, Inc.'s First Set of Special Interrogatories, dated January 31, 2025.

31. Attached hereto as **Exhibit 30** is a true and correct copy of excerpts from the deposition transcript of the deposition of Katrina Calderon on May 30, 2025.

32. Attached hereto as **Exhibit 31** is a true and correct copy of an excerpt from Katrina Calderon's Download Your Information/Download Your Data, produced by Meta at PIXEL_TAX000000338.

33. Attached hereto as **Exhibit 32** is a true and correct copy of excerpts from the deposition transcript of the deposition of Chris Papadimitriou on June 6, 2025.

1 34. Attached hereto as **Exhibit 33** is a true and correct copy of excerpts from the deposition
2 transcript of the deposition of Kayla Housman on June 11, 2025.

3 35. Attached hereto as **Exhibit 34** is a true and correct copy of an excerpt from Kayla
4 Housman's Download Your Information/Download Your Data, produced by Meta at
5 PIXEL_TAX000000339.

6 36. Attached hereto as **Exhibit 35** is a true and correct copy of excerpts from the deposition
7 transcript of the deposition of Sait Kurmangaliyev on June 20, 2025.

8 37. Attached hereto as **Exhibit 36** is a true and correct copy of excerpts from the deposition
9 transcript of the deposition of plaintiff Jane Doe on June 24, 2025.

10 38. Attached hereto as **Exhibit 37** is a true and correct copy of an excerpt from Jane Doe's
11 Download Your Information/Download Your Data, produced by Meta at PIXEL_TAX000000328.

12 39. Attached hereto as **Exhibit 38** is a true and correct copy of excerpts from the deposition
13 transcript of the deposition of Tiffany Bryant on June 21, 2025.

14 40. Attached hereto as **Exhibit 39** is a true and correct copy of excerpts from the deposition
15 transcript of the deposition of plaintiffs' expert Robert Zeidman on October 3, 2025.

16 41. Attached hereto as **Exhibit 40** is the Order Denying Class Certification filed in
17 *McDaniel v. Meta Platforms, Inc.*, Case No. 21-cv-383231 (Cal. Super. Ct. Dec. 30, 2024). Counsel
18 has requested that this redacted copy of the Order be filed on the public docket in that case, but that
19 request is still pending.

20 42. Based on email correspondence with counsel for H&R Block in September and October
21 2025, I understand that the current pop-up banner on the website hrblock.com has been in place since
22 January 2023, and that this pop-up banner has functioned substantially the same from January 2023 to
23 present. I also understand based on the same email correspondence that H&R Block implemented a
24 prior version of this consent banner on its website in December 2020. Meta served a subpoena on H&R
25 Block on January 21, 2025 requesting documents regarding H&R Block's "disclosure or notice to
26 CUSTOMERS regarding [its] collection, use, and/or disclosure of PERSONAL INFORMATION
27 obtained through [its] ONLINE SERVICES INCLUDING by means of any advertising or analytics
28 tools, web beacons, or cookies, INCLUDING DOCUMENTS and COMMUNICATIONS sufficient to

1 show disclosures or notices provided to CUSTOMERS at or before the point of collection,” but as of
2 the time of filing, H&R Block’s counsel has not produced all versions of its historical pop-up banners
3 on hrblock.com.

4 I declare under penalty of perjury under the laws of the State of California that the foregoing is
5 true and correct to the best of my knowledge and belief.

6 Executed on October 27, 2025, in San Francisco, California.

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8
9 /s/ Abigail A. Barrera
ABIGAIL A. BARRERA
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